

REPUBLIC OF KENYA



Enhancing Accountability

REPORT

OF

THE AUDITOR-GENERAL

ON

RECEIVER OF REVENUE

**FOR THE YEAR ENDED
30 JUNE, 2023**

COUNTY GOVERNMENT OF MOMBASA

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RECEIVER OF REVENUE
COUNTY GOVERNMENT OF MOMBASA

REVENUE STATEMENTS

FOR THE FINANCIAL YEAR ENDED
30TH JUNE 2023

**Prepared in accordance with the Cash Basis of Accounting Method under the International
Public Sector Accounting Standards (IPSAS)**

*Receiver Of Revenue
County Government of Mombasa
Revenue Statements for the Period Ended 30th June 2023*

OFFICE OF THE AUDITOR GENERAL
P.O. Box 95707 MOMBASA
2608/110
33 JAN 2024
RECEIVED
COAST REGIONAL OFFICE

**Receiver Of Revenue
County Government Of Mombasa
Revenue Statements for the Period Ended 30th June 2023**

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**Receiver Of Revenue
County Government of Mombasa
Revenue Statements for the Period Ended 30th June 2023**

1. Acronyms and glossary of terms

a) Acronyms

| | |
|-------|--|
| CA | County Assembly |
| COB | Controller of Budget |
| CRF | County Revenue Fund |
| FY | Financial Year |
| IPSAS | International Public Sector Accounting Standards |
| NT | National Treasury |
| OSR | Own Source Revenue |
| PFMA | Public Finance Management Act |
| PSASB | Public Sector Accounting Standards Board |
| ROR | Receiver of Revenue |

b) Glossary of terms

| | |
|----------------------|---|
| Comparative FY | Comparative Prior Financial Year |
| Fiduciary Management | The key management personnel who had financial responsibility |

(Entity to insert all the relevant acronyms and key terms used in the annual report and financial statements)

Receiver Of Revenue
County Government of Mombasa
Revenue Statement for the Period Ended 30th June 2023

2. Key Entity Information and Management

Background information

The receiver of revenue is under the Department of Finance and Economic planning. At the County Executive Committee level, the receiver of revenue is represented by the County Executive Committee member for Finance and Economic planning, who is responsible for the general policy and strategic direction of the receiver of revenue. The receiver of revenue is designated as a receiver by the County Executive Committee member for Finance, in accordance with section 157 of the PFM Act.

(a) Principal activities

The receiver of revenue collects revenue and submits to the County Revenue Fund (CRF).

(b) Key Management Team

The County Government of Mombasa day-to-day management of revenue is under the following:

| No. | Designation | Name |
|-----|---|---------------------|
| 1. | CEC Member, Finance & Economic Planning | Mr. Evans Oanda |
| 2. | Ag Chief Officer, Finance and Economic Planning | Mr. Ayub Buhiri |
| 3. | Director Revenue Services | Mr. Affan Mohammed |
| 4. | Director Supply Chain Management | Mr. Omar Abdalla |
| 5. | Chief Accountant | CF A Robert Makokha |

Key Entity information and Management (continued)

(c) County Headquarters

Betting Control Building
Mombasa, Kenya

(d) Entity Contacts

P.O. Box 90440-80100
Mombasa, Kenya.
Telephone: (254) 41-2311531
E-mail: countysec@mombasa.go.ke
Website: www.mombasacounty.go.ke

(e) Independent Auditor

Auditor General
Kenya National Audit Office
Anniversary Towers, University Way
P. O. Box 30084
GPO 00100
Nairobi, Kenya

(f) Principal Legal Adviser

The Attorney General
State Law Office and Department of Justice
Harambee Avenue
P.O. Box 40112
City Square 00200

(g) County Executive Bankers

1. Central Bank of Kenya,
Haile Selassie Avenue,
P.O. Box 60000,
City Square 00200.
Nairobi, Kenya.
2. Kenya Commercial Bank Limited.
Treasury Square Branch,
P.O. Box 90254
GPO 80100.
Mombasa, Kenya
3. Cooperative Bank of Kenya Limited.
Nkrumah road, Mombasa,
P.O. Box 87771.
GPO 80100.
Mombasa, Kenya.

*Receiver Of Revenue
County Government of Mombasa
Revenue Statements for the Period Ended 30th June 2023*

4. National Bank of Kenya Limited.
Bondeni Branch and Nkrumah Road,
P.O. Box 90363.
GPO 80100.
Mombasa, Kenya.

5. Equity bank.
Moi Avenue Branch.
P.O. Box 90016.
GPO 80100.
Mombasa.

(h) County Attorney

Bima Towers,
5th Floor, Digo Road
P.O. Box 84569-80100
MOMBASA, KENYA

3. Foreword By the CECM Finance and Economic Planning

It is my pleasure to present the Annual Financial Statements of Mombasa County Receiver of Revenue for the fiscal year ending on 30th June 2023. These financial statements have been prepared in strict adherence to the provisions stipulated in the Public Financial Management Act of 2012, specifically under Cap 165. This legal requirement mandates the County Treasury to compile annual Receiver of Revenue financial reports at the conclusion of each fiscal year. These financial statements serve as a comprehensive representation of Mombasa County Government's financial performance throughout the past year.

The adoption of the 2010 Constitution of Kenya, which is outlined in Chapter 11, marked a significant turning point in Kenya's governance structure. This transition replaced the previous centralized system with a decentralized governance model. Under this decentralized system, authority is distributed between the National Government and the 47 County Governments, including Mombasa County. The County Government Act of 2012, sections 5 and 6, clearly articulate the functions and powers exercised by the County Executive of Mombasa County.

Financing of the County Governments

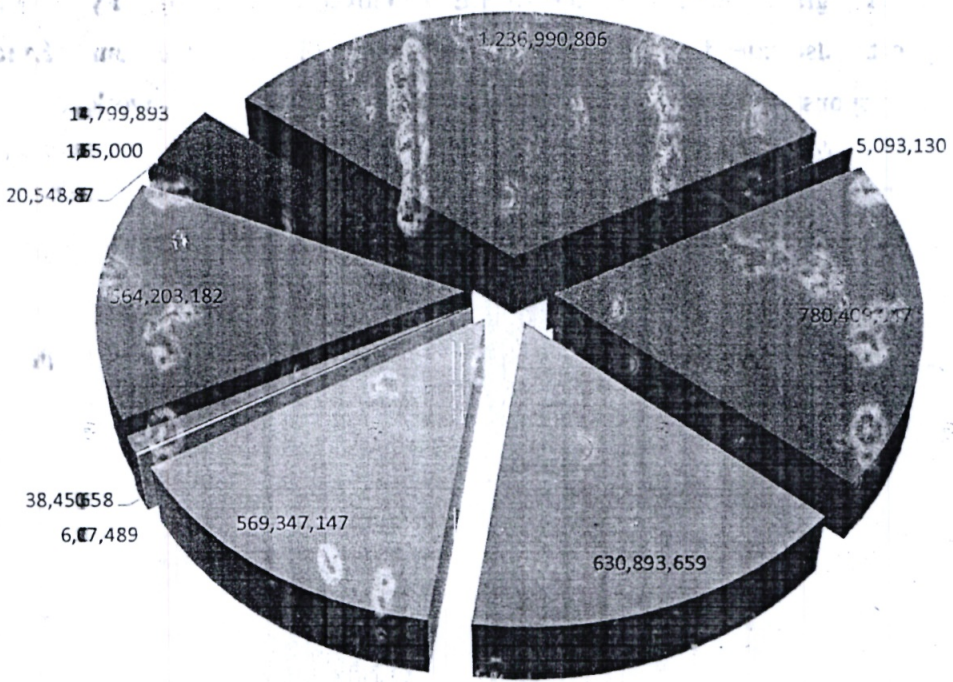
The County has been putting in efforts to increase its own source revenue over the last few years. In the year under review, the County collected Kshs 3,998,628,848 against a target of Kshs 5,004,354,326.00.

The County continues to explore new and innovative ways of increasing its own revenue collections. Some of the steps that the County has taken towards improving its revenue collections include:

- Automation of revenue collection system
- Sealing revenue leakages
- Use of Mpesa and improved internal Controls.

These measures have paid dividend, since inception of Devolution, own source revenue has continued to increase each year as highlighted below:

Own Source Revenue Collection



- Other Property Income-Rates
- Business Permits / Cesses
- Market/Trade Centre fees
- Housing
- Environment and Conservancy Administration
- Fine Penalties and Forfeitures
- Receipts from Administrative Fees and Charges
- Plot Rents
- Vehicle Parking Fees
- Other Education Related Fees
- Other Health and Sanitation Revenues

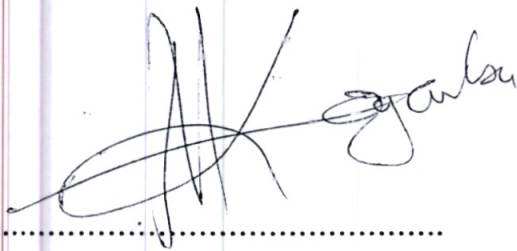
Figure 1: Mombasa County revenue sources in FY 2022/2023

*Receiver Of Revenue
County Government of Mombasa
Revenue Statements for the Period Ended 30th June 2023*

From the total of Kshs 3,998,628,848 realized from our internally generated revenue sources, an amount of Kshs 2,723,299,473 was disbursed to the County Revenue Fund (CRF) Account. Additionally, Kshs 1,275,329,375 was collected by Coast Province General Hospital Facility Improvement Fund (FIF) in accordance with the stipulations outlined in Section 40 (2) of the Mombasa County Health Act of 2018. This provision mandates that the funds, specifically the revenues, collected by the health facility are to be disbursed into the FIF account.

I would like to express my gratitude at this moment to H.E. the Governor and the Deputy Governor for their invaluable support. I also extend my appreciation to my fellow colleagues, the County Executive Committee Members responsible for various departments. We have collaboratively worked towards fulfilling Mombasa County's mission.

I extend my thanks to all the staff in the Department of Finance and Planning, with special recognition for the Revenue Directorate. Despite numerous challenges, they have consistently demonstrated unwavering commitment and dedication, diligently fulfilling their responsibilities for the betterment of the people of Mombasa County.



.....
**CECM Finance and Economic Planning
County Government of Mombasa**

4. Management Discussion and Analysis

The funding sources for the County Government are derived from three primary channels: the equitable share received from the National Government, Conditional grants provided by Donors and Development Partners, and internally generated Source Revenue collected from a diverse range of revenue streams. The Constitutional framework, as articulated in Article 202 of the Kenyan Constitution, mandates the equitable distribution of revenue generated at the national level between the National Government and County Governments.

To implement this revenue sharing, each County Government's equitable portion of the nationally raised revenue is determined on an annual basis through the County Allocation of Revenue Act (CARA). The specific formula for revenue allocation is crafted by the Commission on Revenue Allocation and subsequently ratified by Parliament, in strict accordance with the constitutional provisions outlined in Article 217.

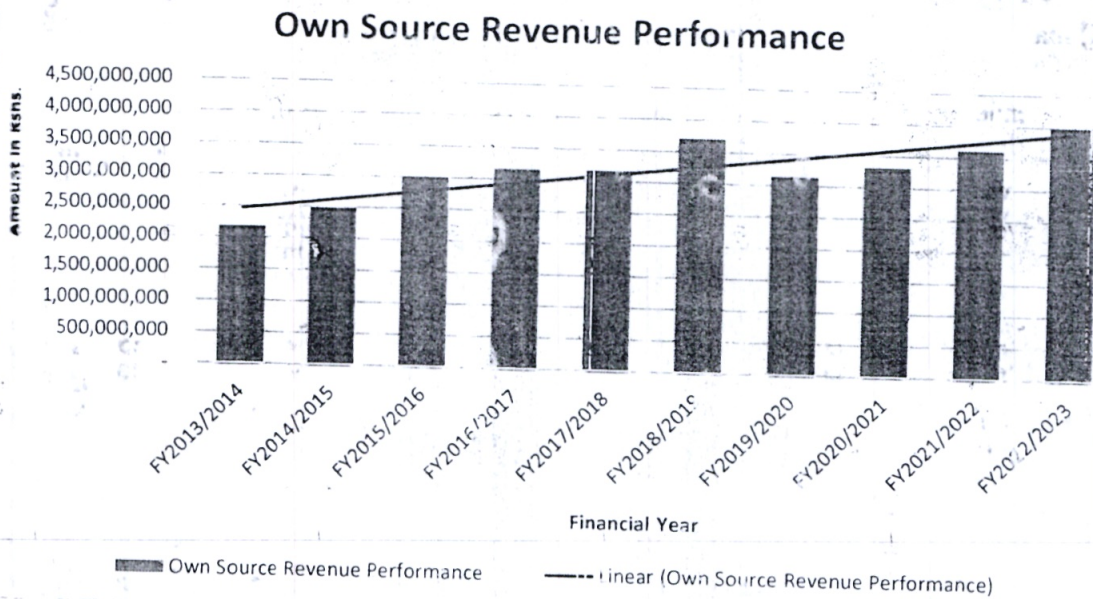


Figure 2: Mombasa County Own source revenue trend

5. Statement of Receiver of Revenue's responsibilities

Section 165 (1) of the Public Finance Management Act, 2012 requires that, at the end of each financial year, a receiver of revenue for a county government shall prepare an account in respect of the revenue collected, received and recovered by the receiver during that financial year.

The Receiver of Revenue is responsible for the preparation and presentation of the receiver of revenue account, which gives a true and fair view of the state of affairs of the receiver of revenue for and as at the end of the financial year (period) ended on June 30, 2023. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period, (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the statement of assets and liabilities of the entity, (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud, (iv) safeguarding the assets of the entity, (v) selecting and applying appropriate accounting policies, and (vi) making accounting estimates that are reasonable in the circumstances.

The Receiver of Revenue in charge accepts responsibility for the entity's receiver of revenue accounts, which have been prepared on the Cash Basis method of financial reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS) and relevant legal framework of the Government of Kenya. The Receiver of Revenue is of the opinion that the entity's receiver of revenue account gives a true and fair view of the state of entity's receiver of revenue transactions during the financial year ended June 30, 2023, and of the entity's statement of assets and liabilities as at that date. The Receiver of Revenue further confirms the completeness of the accounting records maintained, which have been relied upon in the preparation of the receiver of revenue account as well as the adequacy of the systems of internal financial control.

The Receiver of Revenue confirms that the entity has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable). The Receiver of Revenue confirms that the revenue statements have been prepared in a form that complies with relevant accounting standards as prescribed by the Public Sector Accounting Standards Board of Kenya.

Receiver Of Revenue
County Government of Mombasa
Revenue Statement for the Period Ended 30th June 2023

Approval of the Revenue Statements

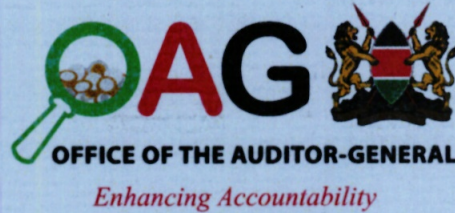
The revenue statements were approved and signed by the Receiver of Revenue on 14th DEC 2023



.....
Name: Ayub Buliri
County Receiver of Revenue

REPUBLIC OF KENYA

Telephone: +254-(20) 3214000
E-mail: info@oagkenya.go.ke
Website: www.oagkenya.go.ke



HEADQUARTERS
Anniversary Towers
Monrovia Street
P.O. Box 30084-00100
NAIROBI

REPORT OF THE AUDITOR-GENERAL ON RECEIVER OF REVENUE FOR THE YEAR ENDED 30 JUNE, 2023 - COUNTY GOVERNMENT OF MOMBASA

PREAMBLE

I draw your attention to the contents of my report which is in three parts:

- A. Report on the Financial Statements that considers whether the financial statements are fairly presented in accordance with the applicable financial reporting framework, accounting standards and the relevant laws and regulations that have a direct effect on the financial statements;
- B. Report on Lawfulness and Effectiveness in Use of Public Resources which considers compliance with applicable laws, regulations, policies, gazette notices, circulars, guidelines and manuals and whether public resources are applied in a prudent, efficient, economic, transparent and accountable manner to ensure the Government achieves value for money and that such funds are applied for the intended purpose; and,
- C. Report on the Effectiveness of Internal Controls, Risk Management and Governance which considers how the entity has instituted checks and balances to guide internal operations. This responds to the effectiveness of the governance structure, risk management environment and internal controls, developed and implemented by those charged with governance for orderly, efficient and effective operations of the entity.

An unmodified opinion does not necessarily mean that an entity has complied with all relevant laws and regulations and that its internal controls, risk management and governance systems are properly designed and were working effectively in the financial year under review.

The three parts of the report are aimed at addressing the statutory roles and responsibilities of the Auditor-General as provided by Article 229 of the Constitution, the Public Finance Management Act, 2012 and the Public Audit Act, 2015. The three parts of the report when read together constitute the report of the Auditor-General.

REPORT ON THE REVENUE STATEMENTS

Qualified Opinion

I have audited the accompanying revenue statements of Receiver of Revenue - County Government of Mombasa set out on pages 1 to 20, which comprise the statement of

Report of the Auditor-General on Receiver of Revenue for the year ended 30 June, 2023- County Government of Mombasa

financial assets and liabilities as at 30 June, 2023, the statement of receipts and disbursements and statement of comparison of budget and actual amounts for the year then ended and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effect of the matter described in the Basis for Qualified Opinion section of my report, the revenue statements present fairly, in all material respects, the financial position of Receiver of Revenue - County Government of Mombasa as at 30 June, 2023 and of its financial performance for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Public Finance Management Act, 2012 and the County Governments Act, 2012.

Basis for Qualified Opinion

Unsupported Revenue Disbursement to Facility Improvement Fund (FIF)

The statement of receipts and disbursements and as disclosed in Note 19 to the revenue statement reflects Kshs.1,367,393,078 in respect of revenue disbursed to Facility Improvement Fund (FIF). However, details and analysis of this disbursement were not provided for audit review.

In the circumstances, the accuracy and completeness of disbursement of Kshs1,367,393,078 could not be confirmed.

The audit was conducted in accordance with the International Standards for Supreme Audit Institutions (ISSAIs). I am independent of the Receiver of Revenue - County Government of Mombasa Management in accordance with ISSAI 130 on the Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing audits of financial statements in Kenya. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified opinion.

Emphasis of Matter

Budgetary Control and Performance

The statement of comparison of budget and actual amounts reflects final receipts target and actual amounts on comparable basis of Kshs.5,004,354,326 and Kshs.3,998,628,848 respectively, resulting to under realization of Kshs.1,005,725,478 or 20% of the target. However, no report was provided by the Receiver of Revenue to the County Executive Committee Member (CECM)-Finance and Economic Planning detailing the reasons for difficulties in revenue collection as required of Regulation 63(2) of the Public Finance Management (County Governments) Regulations, 2015 that provide that

where there are difficulties in revenue collection a Receiver of Revenue shall report the circumstances to the CECM-Finance.

The under realisation affected the planned activities and may have impacted negatively on service delivery to the public.

My opinion is not modified in respect of this matter.

Key Audit Matters

Key audit matters are those matters that, in my professional judgement, are of most significance in the audit of the financial statements. There were no other key audit matters to report in the year under review.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

As required by Article 229(6) of the Constitution and based on the audit procedures performed, except for the effect of the matter described in the Basis for conclusion on the Lawfulness and Effectiveness in Use of Public Resources section of my report, I confirm that, nothing else has come to my attention to cause me to believe that public resources have not been applied lawfully and in an effective way.

Basis for Conclusion

Failure to Prepare Statement of Arrears of Revenue

Review of the revenue statements revealed that the Receiver of Revenue did not prepare the Statement of Arrears of Revenue contrary to Section 165 of Public Finance Management Act, 2012 which states that; (1) At the end of each financial year, a receiver of revenue for a County Government shall prepare an account in respect of the revenue collected, received and recovered by the receiver during that financial year; and (2) The account under subsection (1) shall include; (a) a statement of receipts and disbursement in a form prescribed by the Accounting Standards Board from time to time; and (b) a statement of arrears of revenue.

In the circumstances, Management was in breach of the law.

The audit was conducted in accordance with the International Standards for Supreme Audit Institutions (ISSAI) 4000. The Standard requires that I comply with ethical requirements and plan and perform the audit to obtain assurance about whether the activities, financial transactions and information reflected in the financial statements comply, in all material respects, with the authorities that govern them. I believe that the

audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

REPORT ON THE EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

As required by Section 7(1)(a) of the Public Audit Act, 2015 and based on the audit procedures performed, I confirm that, nothing has come to my attention to cause me to believe that internal controls, risk management and governance were not effective.

Basis for Conclusion

The audit was conducted in accordance with the International Standards for Supreme Audit Institutions (ISSAIs) 2315 and 2330. The Standards require that I plan and perform the audit to obtain assurance about whether effective processes and systems of internal controls, risk management and overall governance were operating effectively, in all material respects. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

Responsibilities of the Management and those Charged with Governance

Management is responsible for the preparation and fair presentation of these revenue statements in accordance with International Public Sector Accounting Standards (Cash Basis) and for maintaining effective internal controls as Management determines is necessary to enable the preparation of revenue statements that are free from material misstatement, whether due to fraud or error and for its assessment of the effectiveness of internal controls, risk management and overall governance.

In preparing the revenue statements, Management is responsible for assessing the Receiver of Revenue's ability to continue to sustain its services, disclosing, as applicable, matters related to sustainability of services and using the applicable basis of accounting unless Management is aware of the intention to cease operations.

Management is also responsible for the submission of the revenue statements to the Auditor-General in accordance with the provisions of Section 47 of the Public Audit Act, 2015.

In addition to the responsibility for the preparation and presentation of the revenue statements described above, Management is also responsible for ensuring that the activities, revenue transactions and information reflected in the revenue statements comply with the authorities which govern them and that public resources are applied in an effective way.

Those charged with governance are responsible for overseeing the Receiver of Revenue's revenue reporting process, reviewing the effectiveness of how Management monitors compliance with relevant legislative and regulatory requirements, ensuring that

Report of the Auditor-General on Receiver of Revenue for the year ended 30 June, 2023- County Government of Mombasa

effective processes and systems are in place to address key roles and responsibilities in relation to governance and risk management, and ensuring the adequacy and effectiveness of the control environment.

Auditor-General's Responsibilities for the Audit

The audit objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion in accordance with the provisions of Section 48 of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISSAIs will always detect a material misstatement and weakness when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

In addition to the audit of the financial statements, a compliance audit is planned and performed to express a conclusion about whether, in all material respects, the activities, financial transactions and information reflected in the financial statements are in compliance with the authorities that govern them and that public resources are applied in an effective way, in accordance with the provisions of Article 229(6) of the Constitution and submit the audit report in compliance with Article 229(7) of the Constitution.

Further, in planning and performing the audit of the financial statements and audit of compliance, I consider internal control in order to give an assurance on the effectiveness of internal controls, risk management and overall governance processes and systems in accordance with the provisions of Section 7(1)(a) of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. My consideration of the internal control would not necessarily disclose all matters in the internal control that might be material weaknesses under the ISSAIs. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

Because of its inherent limitations, internal control may not prevent or detect misstatements and instances of non-compliance. Also, projections of any evaluation of effectiveness to future periods are subject to the risk that controls may become inadequate because of changes in conditions, or that the degree of compliance with the Receiver of Revenue's policies and procedures may deteriorate.

As part of an audit conducted in accordance with ISSAIs, I exercise professional judgement and maintain professional skepticism throughout the audit. I also: -

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by Management.
- Conclude on the appropriateness of Management's use of the applicable basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Receiver of Revenue's ability to continue to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the Receiver of Revenue to cease to continue to sustain services.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the Receiver of Revenue to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

I communicate with Management regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that are identified during the audit.

I also provide Management with a statement that I have complied with relevant ethical requirements regarding independence and communicate with them all relationships and other matters that may reasonably be thought to bear on my independence, and where applicable, related safeguards.


FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

22 February, 2024

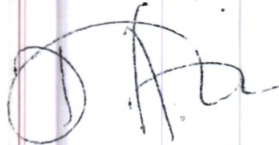
Report of the Auditor-General on Receiver of Revenue for the year ended 30 June, 2023- County Government of Mombasa

Receiver Of Revenue
 County Government of Mombasa
 Revenue Statements for the Period ended 30th June 2023

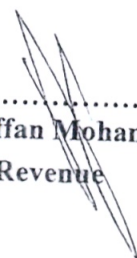
7. Statement of Receipts and Disbursements for the year ended 30th June 2023

| | Note | FY2022/2023 Kshs | FY 2021/2022 Kshs |
|---|------|-------------------------|---------------------------|
| County Own Source Revenue | | | |
| Cass | 1 | 392,364,772.00 | 350,284,760.00 |
| Land Rate | 2 | 780,409,047.00 | 810,191,232.00 |
| Single/Business Permits | 3 | 569,347,147.00 | 498,723,726.00 |
| Property Rent | 4 | 20,680,337.00 | 25,532,615.00 |
| Parking Fees | 5 | 564,203,182.00 | 537,641,127.00 |
| Market Fees | 6 | 38,450,658 | 24,484,919.00 |
| Advertising | 7 | 138,714,030.00 | 102,254,560.00 |
| Hospital Fees | 8 | 0 | 0 |
| Public Health Service Fees | 9 | 1,236,990,306.00 | 1,032,181,640.00 |
| Physical Planning and Development | 10 | 193,708,074.00 | 1,968,693.00 |
| Use Of County Assets | 11 | 4,979,338.00 | 4,341,219.00 |
| Census Administration | 12 | 5,609,600.00 | 2,846,000.00 |
| Administration Control Fees and Charges | 13 | 48,078,727.00 | 32,032,830.00 |
| Proceeds from sale of assets | 14 | 0 | 0 |
| Park Fees | 15 | 0 | 0 |
| Other Fines, Penalties, And Forfeiture Fees | 16 | 5,093,130.00 | 38,790.00 |
| Miscellaneous receipts | 17 | 0 | 0 |
| Total County Own Source Revenue | | 3,998,628,848.00 | 3,608,672,111.00 |
| Other Receipts | | | |
| Donations/Grants Not Received Through CRF | 18 | 0 | 0 |
| Total Other Receipts | | 0 | 0 |
| Total Receipts | | 3,998,628,848.00 | 3,608,672,111.00 |
| Balance b/f at the beginning of the year | | 41,874,292.03 | |
| Disbursements To CRF | | (2,631,235,770) | (2,257,591,517.48) |
| Revenue Disbursed to FIF | 19 | (1,367,393,078) | (1,309,206,301.49) |
| Balance Due for Disbursement | | 72,192,823.15 | 41,874,292.03 |

The accounting policies and explanatory notes to these revenue statements form an integral part of the revenue statements. These revenue statements were approved on _____ 2023 and signed by:



Name: Ayub Buhiri
 County Receiver of Revenue
 (Re: PFM ACT section 165, 2(a))



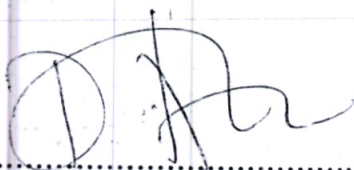
Name: Affan Mohammed
 Director Revenue

Receiver Of Revenue
 County Government of Mombasa
 Revenue Statements for the Period Ended 30th June 2023

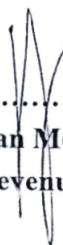
8. Statement of Financial Assets and Liabilities As at 30th June 2023

| | Note | FY2022/2023 | FY2021/2022 |
|------------------------------------|------|----------------------|----------------------|
| | | Kshs | Kshs |
| Financial Assets | | | |
| Cash And Cash Equivalent | | | |
| Bank Balances | 20 | 72,192,823.15 | 41,874,292.03 |
| Cash In Hand | 21 | 0 | 0 |
| Total Financial Assets | | 72,192,823.15 | 41,874,292.03 |
| | | | 0 |
| Total Financial Assets | | 72,192,823.15 | 41,874,292.03 |
| Financial Liabilities | | | |
| Payables-Due to CRF | 22 | 72,192,823.15 | 41,874,292.03 |
| Total Financial Liabilities | | 72,192,823.15 | 41,874,292.03 |

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on 14th DEC 2023 and signed by:



.....
 Name: Ayub Buhiri
 County Receiver of Revenue



.....
 Name: Affan Mohammed
 Director Revenue

9. Statement of Comparison of budget vs Actual Amounts for the Period Ended 30th June 2023

| Receipt | Original Targets | Adjustments | Final Targets | Actual On Comparable Basis | Budget Realization Difference | % Of Realization |
|-----------------------------------|------------------|------------------|----------------|----------------------------|-------------------------------|------------------|
| | A | B | C=A+B | D | E=C-D | F=D/C % |
| | Kshs | Kshs | Kshs | Kshs | Kshs | Kshs |
| County Own Source Revenue | | | | | | |
| Cess | 795,448,649.92 | (120,000,000.00) | 675,448,649.92 | 392,364,772.00 | 283,083,877.92 | 54% |
| Land Rate | 942,777,973.00 | (70,000,000.00) | 872,777,973.00 | 780,409,047.00 | 92,368,926.00 | 93% |
| Single/Business Permits | 524,619,909.93 | 189,853,341.50 | 714,473,251.43 | 569,347,147.00 | 145,126,104.43 | 80% |
| Property Rent | 48,567,605.08 | 0.00 | 48,567,605.08 | 20,680,337.00 | 27,887,268.08 | 35% |
| Parking Fees | 610,921,350.28 | 70,000,000.00 | 680,921,350.28 | 564,203,182.00 | 116,718,168.28 | 83% |
| Market fees | 545,396,815.03 | (50,000,000.00) | 495,396,815.03 | 38,450,658 | 456,946,157.03 | 6% |
| Advertising | 120,664,187.84 | 0.00 | 120,664,187.84 | 138,714,030.00 | -18,049,842.16 | 119% |
| Hospital Fees | | 0.00 | | 0 | 0.00 | |
| Public Health Service Fees | 780,300,000.00 | 180,000,000.00 | 960,300,000.00 | 1,236,990,806.00 | -276,690,806.00 | 130% |
| Physical Planning and Development | 255,344,587.71 | (10,000,000.00) | 245,344,587.71 | 193,708,074.00 | 51,636,513.71 | 77% |
| Hire Of County Assets | 13,400,000.00 | 0.00 | 13,400,000.00 | 4,979,338.00 | 8,420,662.00 | 39% |
| Conservancy Administration | 9,559,000.00 | 0.00 | 9,559,000.00 | 5,609,600.00 | 3,949,400.00 | 48% |

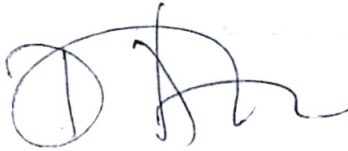
Receiver Of Revenue
 County Government of Mombasa
 Revenue Statements for the Period Ended 30th June 2023

| | Original Targets | Adjustments | Final Targets | Actual On Comparable Basis | Budget Realization Difference | % Of Realization |
|---|-------------------------|-----------------------|-------------------------|----------------------------------|-------------------------------------|---------------------|
| Receipt | A | B | C=A+B | D | E=C-D | F=D/C % |
| Administration Control Fees and Charges | 130,185,047.41 | 0.00 | 130,185,047.41 | 48,078,727.00 | 82,106,320.41 | 36% |
| Proceeds from sale of assets | | 0.00 | | 0 | 0.00 | |
| Park Fees | | 0.00 | | 0 | 0.00 | |
| Other Fines, Penalties, And Forfeiture Fees | 37,315,858.57 | 0.00 | 37,315,858.57 | 5,093,130.00 | 32,222,728.57 | 15% |
| Miscellaneous Receipts | 0 | 0.00 | 0 | 0 | | |
| Total County Own Source Revenue | 4,814,500,984.76 | 189,853,341.50 | 5,004,354,326.27 | 3,998,628,848.00 | 1,005,725,478.27 | 80% |
| Other Receipts | | | | 0 | 0 | 0 |
| Donations /Grants Not Received Through CRF | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Other Receipts | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Receipts | 4,814,500,984.76 | 189,853,341.50 | 5,004,354,326.27 | 3,998,628,848.00 | 1,005,725,478.27 | 80% |

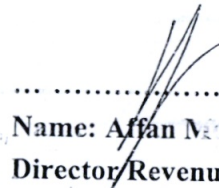
Receiver Of Revenue
County Government of Mombasa
Revenue Statements for the Period Ended 30th June 2023

The County did not to achieve own source revenue target due to challenges like reallocation of Kenya Ports Authority operations to Nairobi ICD, failure to rollout new valuation roll and ongoing litigations against implementation of the Finance Bill in some revenue streams.

The County Receiver of revenue's financial statements were approved on 14th DEC 2023 and signed by:



.....
Name: Ayub Buhiri
County Receiver of Revenue



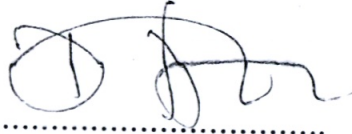
.....
Name: Affan Mohamed
Director Revenue

Receiver Of Revenue
 County Government of Mombasa
 Revenue Statements for the Period Ended 30th June 2023

10. Statement of Arrears of Revenue As at 30th June 2023

| Classification Of Receipts (Indicate As Applicable) | Balance as at The beginning of the current year (1 st July 2022) A | Arrears received during the year. B | Additions in arrears for the current year to June 30, 2023 C | Total arrears as at 30 June 2023 D=A+(B)+C | Measures taken to recover the arrears | Assessment to the recoverability of arrears |
|--|--|---|---|--|--|--|
| Cess | | | | | | |
| Land rate | | | | | | |
| Single/Business Permits | | | | | | |
| Property Rent | | | | | | |
| Parking Fees | | | | | | |
| Market Fees | | | | | | |
| Advertising | | | | | | |
| Hospital Fees | | | | | | |
| Public Health Service Fees | | | | | | |
| Physical Planning and Development | | | | | | |
| Hire Of County Assets | | | | | | |
| Conservancy Administration | | | | | | |
| Administration Control Fees and Charges | | | | | | |
| Park Fees | | | | | | |
| Other Fines, Penalties, And Forfeiture Fees | | | | | | |
| Miscellaneous | | | | | | |
| Total Arrears | | | | | | |

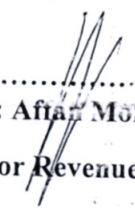
*Receiver Of Revenue
County Government of Mombasa
Revenue Statements for the Period Ended 30th June 2023*



.....
Name: Ayub Buhiri

County Receiver of Revenue

(Ref: PFM ACT section 165, 2(a))



.....
Name: Aftab Mohammed

Director Revenue

11. Significant Accounting Policies

The principal accounting policies adopted in the preparation of these revenue statements are set out below:

1. Statement of Compliance and Basis of Preparation

The revenue statements have been prepared in accordance with and comply with International Public Sector Accounting Standards (IPSAS) with particular emphasis on Cash Basis Financial Reporting under the Cash Basis of Accounting and relevant legal framework of the County Government of Mombasa. The financial statements comply with and conform to the form of presentation prescribed by the Public Sector Accounting Standards Board of Kenya.

The financial statements are presented in Kenya Shillings, which is the functional and reporting currency of the entity. The accounting policies adopted have been consistently applied to all the years presented.

The revenue statements have been prepared on the cash basis following the standard chart of accounts. The cash basis of accounting recognises transactions and events only when cash is received or paid by the entity.

2. Recognition of Receipts

The entity recognises all receipts from the various sources when the related cash has been received by the entity.

3. Budget

The County Revenue budget is developed on the same accounting basis (cash basis), the same accounts classification basis, and for the same period as the financial statements. The County budget was approved as required by law. The original budget was approved by the County Assembly on 30th June 2022 for the period 1st July 2022 to 30 June 2023 as required by law. There was 2 number of supplementary budgets passed in the year. A high-level assessment of the County's actual performance against the comparable budget for the financial year under review has been included in these financial statements.

4. Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and cash at bank, short-term deposits on call and highly liquid investments with an original maturity of three months or less, which are readily convertible to known amounts of cash and are subject to insignificant risk of changes in value. Bank account balances include revenue collection accounts held at Commercial banks.

Receiver Of Revenue
County Government of Mombasa
Revenue Statements for the Period Ended 30th June 2023

5. Revenue in Arrears

This relates to revenue earned and is yet to be received or collected by the receiver of revenue. These arrears are disclosed under the statement of arrears as required under the PFM Act, 2012 Section 165 (2) (b) which is a memorandum statement.

6. Disbursements to CRF

The Receiver of Revenue has an arrangement for transfer of funds from its bank account to the CRF account. Total disbursements to the CRF are as a result of the transfer arrangement during the year.

7. Comparative Figures

Where necessary, comparative figures for the previous financial year have been amended or reconfigured to conform to the required changes in presentation.

8. Subsequent Events

There have been no events subsequent to the financial year end with a significant impact on the revenue statements for the year ended June 30, 2023

Receiver Of Revenue
 County Government of Mombasa
 Revenue Statements for the Period Ended 30th June 2023

12. Notes to the Financial Statements

1. Cess

| Description | FY 2022/2023 | FY 2021/2022 |
|-------------------------------------|-----------------------|-----------------------|
| | Kshs | Kshs |
| Farm produce | | |
| Quarrying | 392,220,772.00 | 350,233,760.00 |
| Livestock | | |
| Fish farming | | |
| Others (specify)-Incidental Charges | 144,000.00 | 51,000.00 |
| Total | 392,364,772.00 | 350,284,760.00 |

2. Land rates

| Description | FY 2022/2023 | FY 2021/2022 |
|-----------------------------|-----------------------|-----------------------|
| | Kshs | Kshs |
| Land rates | 726,952,780.00 | 284,643,813.00 |
| Land penalties and interest | 0 | 110,265.00 |
| Administration Cost | 0 | 18,750.00 |
| Land Rates Other Years | 0 | 941,969.00 |
| Arrears | 53,456,267.00 | 524,476,435.00 |
| Total | 780,409,047.00 | 810,191,232.00 |

3. Single /Business Permits

| Description | FY 2022/2023 | FY 2021/2022 |
|--|-----------------------|-----------------------|
| | Kshs | Kshs |
| Business permit application fees | 305,000.00 | 0 |
| Annual Business permit fees | 569,042,147.00 | 492,117,503.00 |
| Business permit penalties and interest | 0 | 6,606,223.00 |
| Business permit fees arrears | 0 | 0 |
| Total | 569,347,147.00 | 498,723,726.00 |

*Receiver Of Revenue
County Government of Mombasa
Revenue Statements for the Period Ended 30th June 2023*

Notes to the Financial Statements (continued)

4. Property Rent

| Description | FY 2022/2023 | FY 2021/2022 |
|--|----------------------|----------------------|
| | Kshs | Kshs |
| County Housing | 20,548,837.00 | 25,031,115.00 |
| Plot Rent | | |
| Tenancy Agreement | | |
| Transfer of Property | | |
| Stalls/kiosks rent | | |
| Others (Specify)- Other Property Charges | 131,500.00 | 501,500.00 |
| Total | 20,680,337.00 | 25,532,615.00 |

5. Parking Fees

| Description | FY2022/2023 | FY 2021/2022 |
|---|-----------------------|-----------------------|
| | Kshs | Kshs |
| Street parking fees | | |
| Monthly toll/sticker fees | | |
| Motorbike fees | | |
| Registration fees | | |
| Reserved parking | | |
| Bus Park fees | | |
| Others (Specify)-Road maintenance Management Unit | 564,203,182.00 | 537,641,127.00 |
| Total | 564,203,182.00 | 537,641,127.00 |

6. Market Fees

| Description | FY 2022/2023 | FY 2021/2022 |
|---|----------------------|----------------------|
| | Kshs | Kshs |
| Market entry fees | 6,382,897.00 | 2,215,470.00 |
| Hawking fees | 13,652,895.00 | 2,011,780.00 |
| Market Stalls Rent | 18,337,331.00 | 19,821,519.00 |
| Market Shelter fee | 0 | 5,000.00 |
| Others (Specify)-Shelter and Offloading | 77,535.00 | 431,150.00 |
| Total | 38,450,658.00 | 24,484,919.00 |

Receiver Of Revenue
County Government of Mombasa
Revenue Statements for the Period Ended 30th June 2023

Notes to the Financial Statements (Continued)

7. Advertising

| Descriptions | FY 2022/2023 | FY 2021/2022 |
|-------------------------------|-----------------------|-----------------------|
| | Kshs | Kshs |
| Branding | 0 | 780,050.00 |
| Billboard advertising | 138,714,030.00 | 108,474,510.00 |
| Signage | | |
| Roadshows | | |
| Banners | | |
| Posters | | |
| Tent advertising | | |
| Street pole/clock advertising | | |
| others (Specify) | | |
| Total | 138,714,030.00 | 109,254,560.00 |

8. Hospital Fees

| Description | FY 2022/2023 | FY 2021/2022 |
|-------------------|--------------|--------------|
| | Kshs | Kshs |
| Level 5 hospitals | | |
| Level 4 hospitals | | |
| Others (Specify) | | |
| Total | 0.00 | 0.00 |

9. Public Health Service Fees

| Description | FY 2022/2023 | FY 2021/2022 |
|---|-------------------------|-------------------------|
| | Kshs | Kshs |
| Inspection of buildings/premises/Institutions | 1,236,507,832.00 | 1,031,255,384.00 |
| Inspection for issuance of hygiene license | 482,974.00 | 894,756.00 |
| Vaccination: Yellow fever, Typhoid, etc | | |
| Applications for medical examination | | |
| Sanitation inspection for schools | | |
| Public health permit | 0 | 31,500.00 |
| Rodent Control/Fumigation | | |
| Others (Specify) | | |
| Total | 1,236,990,806.00 | 1,032,181,640.00 |

Notes to the Financial Statements (Continued)

Receiver Of Revenue
 County Government of Mombasa
 Revenue Statements for the Period Ended 30th June 2023

10. Physical Planning and Development

| Description | FY 2022/2023 | FY 2021/2022 |
|---|-----------------------|-----------------------|
| | Kshs | Kshs |
| Sale of County planning documents | 15,000.00 | 12,000.00 |
| Land valuation and registration fees-Valuation & Survey | 1,193,615.00 | 8,705,269.00 |
| Change / Renewal of user | 47,600.00 | 34,000.00 |
| Building plans approval | 5,964,889.00 | 6,032,771.00 |
| Signboards | | |
| Occupational Permits | | |
| Enforcement / Demolition | | |
| Architectural designs by county officers-Development control unit | 186,487,470.00 | 165,155,653.00 |
| Hoarding fees | | |
| Others (Specify)-Document Search fee | 29,500.00 | 29,000.00 |
| Total | 193,708,074.00 | 179,968,693.00 |

11. Hire Of County Assets

| Description | FY 2022/2023 | FY 2021/2022 |
|---|---------------------|---------------------|
| | Kshs | Kshs |
| Agricultural Mechanisation Services (AMS) | 60,373.00 | 0 |
| Hire of Machines and Equipment | 0 | 0 |
| Hire of County Stadia | 154,000.00 | 158,000.00 |
| Livestock Management Unit-Permits and Licenses | 170,170.00 | 256,930.00 |
| Horticulture Consultation fee | 245,300.00 | 255,800.00 |
| Cooperative Management -Saccos | 20,420.00 | 89,990.00 |
| Hire of County Halls | 2,329,200.00 | 2,183,300.00 |
| Conference facilities/Agricultural Training Centers (ATC) | 1,865,000.00 | 1,200,000.00 |
| Others (Specify)- Refund of over-payment/collateral Financial Management Unit | 134,875.00 | 197,199.00 |
| Total | 4,979,338.00 | 4,341,219.00 |

Receiver Of Revenue
County Government of Mombasa
Revenue Statements for the Period Ended 30th June 2023

Notes to the Financial Statement (Continued)

12. Conservancy Administration

| Description | FY 2022/2023 | FY 2021/2022 |
|---|---------------------|---------------------|
| | Kshs | Kshs |
| Refuse disposal fees | 3,028,600.00 | 1,645,000.00 |
| Dumpsite fees | | |
| Sewerage fees | | |
| Sale of seedlings | | |
| Public cemetery | 2,561,000.00 | 0 |
| Disposal of carcasses | | |
| Noise control | | |
| Others (Specify)-Education Administration | 20,000.00 | 1,200,000.00 |
| Total | 5,609,600.00 | 2,846,000.00 |

13. Administration Control Fees and Charges

| Description | FY 2022/2023 | FY 2021/2022 |
|-----------------------------|----------------------|----------------------|
| | Kshs | Kshs |
| Weights and measures | | |
| Fire Services | 8,330,167.00 | 5,378,000.00 |
| Liquor licenses | | |
| Betting levy | | |
| Others (Specify)-Hotel Levy | 39,748,560.00 | 26,704,830.00 |
| Total | 48,078,727.00 | 32,082,830.00 |

14. Proceeds from sale of assets.

| | FY 2022/2023 | FY 2021/2022 |
|---|--------------|--------------|
| | Kshs | Kshs |
| Receipts from Sale of Buildings | | |
| Receipts from Sale of Vehicles and Transport Equipment | | |
| Receipts from Sale of Plant Machinery and Equipment | | |
| Receipts from Sale of Certified Seeds and Breeding Stock | | |
| Receipts from Sale of Strategic Reserves Stocks | | |
| Receipts from Sale of Inventories, Stocks and Commodities | | |
| Disposal and Sales of Non-Produced Assets | | |
| Total | 0 | 0 |

Receiver Of Revenue
 County Government of Mombasa
 Revenue Statements for the Period Ended 30th June 2023

Notes to the Financial Statement (Continued)

15. Park Fees

| Description | FY 2022/2023 | FY 2021/2022 |
|------------------------------|--------------|--------------|
| | Kshs | Kshs |
| Lodge Tariffs and levies | | |
| Park entry fees | | |
| Filming and Photography fees | | |
| Camping fees | | |
| Balloon landing fees | | |
| Others (Specify) | | |
| Total | 0.00 | 0.00 |

16. Other Fines, Penalties and Forfeitures

| Description | FY 2022/2023 | FY 2021/2022 |
|--|---------------------|---------------------|
| | Kshs | Kshs |
| Impounding Fees | | |
| Towing Fees | | |
| Others (Specify)-Court fines and Cash bail | 3,316,630.00 | 259,790.00 |
| Total | 5,093,130.00 | 1,138,790.00 |

17. Miscellaneous Receipts

| Description | FY 2022/2023 | FY 2021/2022 |
|------------------|--------------|--------------|
| | Kshs | Kshs |
| Dividends | | |
| Interest | | |
| Commissions | | |
| Others (Specify) | | |
| Total | 0.00 | 0.00 |

Receiver Of Revenue
County Government of Mombasa
Revenue Statements for the Period Ended 30th June 2023

Notes to the Financial Statement (Continued)

18. Donations And Grants Not Received Through CRF

| Description | FY2022/2023 | FY2021/2022 |
|-------------------------------------|-------------|-------------|
| | Kshs | Kshs |
| Donations (Specify Based on Source) | 0 | 0 |
| Grants (Specify Based on Source) | 0 | 0 |
| Others (Specify) | 0 | 0 |
| Total | 0 | 0 |

19. Revenue Disbursed to FIF

| Description | FY2022/2023 | FY2021/2022 |
|---------------------|----------------------|----------------------|
| | Kshs | Kshs |
| Disbursement To FIF | 1,367,393,078 | 1,309,206,301 |
| Total | 1,367,393,078 | 1,309,206,301 |

20. Bank Balances

| Name Of Bank, Account No. & Currency | Account Number | Ex. rate (if in foreign currency) | FY2022/2023 | FY2021/2022 |
|--------------------------------------|----------------|-----------------------------------|----------------------|----------------------|
| | | | Kshs | Kshs |
| Equity Land RateAcc | 0250282286927 | Kshs | 1,728,566 | 2,041,404.00 |
| Equity ParkingAcc | 1560276850479 | Kshs | 416 | 18,225,755.00 |
| Coop RevenueAcc | 01141445300000 | Kshs | 400.03 | 400.03 |
| KCB Main Revenue | 1180783522 | Kshs | 73,008.00 | 23,717.00 |
| KCB Deposit Acc | 1162415967 | Kshs | 7,537,532.05 | 6,121,097.00 |
| NBK AmanahAcc | 01050089324300 | Kshs | 62,852,901.07 | 15,461,919.00 |
| Total | | | 72,192,823.15 | 41,874,292.03 |

20 (a) Balance carried forward as at 30th June 2023 and subsequently transferred

| Ref | Amount (Kshs) | Date subsequently transferred |
|----------------|---------------|-------------------------------|
| Disbursement 1 | | |
| Disbursement 2 | | |

Receiver Of Revenue
 County Government of Nyeri
 Revenue Statements for the Period ended 30th June 2023

(This is a disclosure indicating how the cash balance as at the end of the year has been subsequently disbursed to the CRF)

Notes to the Financial Statement (Continued)

21. Cash in hand

| Description | FY 2022/2023 | FY 2021/2022 |
|------------------------|--------------|--------------|
| | Kshs | Kshs |
| Cash Balance (Locally) | | |
| Mobile Money | | |
| Others (Specify) | | |
| Total | 0.00 | 0.00 |

22. Payables- Due To CRF

| Payables | FY 2022/2023 | FY 2021/2022 |
|---|----------------------|----------------------|
| | Kshs | Kshs |
| Balance b/f at the beginning of the year | 41,874,292.03 | 18,055,057.00 |
| Amount collected during the year | 2,753,618,003.77 | 2,281,410,752.51 |
| Amounts disbursed to CRF during the year | (2,723,299,472.65) | (2,257,591,517.48) |
| Balance c/d at the end of the year | 72,192,823.15 | 41,874,292.03 |

This relates to amounts yet to be disbursed to the exchequer at the end of the financial year. The amount should be supported by bank balances as per note 19 above.

Notes to the Financial Statement (Continued)

23. Ageing Analysis of Revenue in Arrears

| Description (indicate as applicable) | Less than 1 year | Between 1-2 years | Between 2-3 years | Over 3 years | Total |
|--|------------------|-------------------|-------------------|--------------|-------|
| Cess | | | | | |
| Land rate | | | | | |
| Single/business permits | | | | | |
| Property rent | | | | | |
| Parking fees | | | | | |
| Market fees | | | | | |
| Advertising | | | | | |
| Hospital fees | | | | | |
| Public health service fees | | | | | |
| Physical planning and development | | | | | |
| Hire of County Assets | | | | | |
| Conservancy administration | | | | | |
| Administration control fees and charges | | | | | |
| Proceeds from sale of assets | | | | | |
| Park fees | | | | | |
| Other fines, penalties, and forfeiture fees | | | | | |
| Miscellaneous receipts | | | | | |
| Others (Specify) | | | | | |
| Total (agree to statement of arrears) | | | | | |

Receiver Of Revenue
 County Government of Mombasa
 Revenue Statements for the Period Ended 30th June 2023

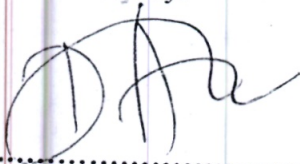
Appendix 2: Progress on follow up of prior Year Auditor Recommendations.

The following is the summary of issues raised by the external auditor, and management comments that were provided to the auditor.

| Reference No. on the external audit Report | Issue Observations from Auditor | Management comments | Status: (Resolved / Not Resolved) | Timeframe: (Put a date when you expect the issue to be resolved) |
|--|---------------------------------|---------------------|-----------------------------------|--|
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |


Guidance Notes:

- (i) Use the same reference numbers as contained in the external audit report.
- (ii) Obtain the "Issue/Observation" and "management comments", required above, from final external audit report that is signed by Management.
- (iii) Indicate the status of "Resolved" or "Not Resolved" by the date of submitting this report to National Treasury.



.....
 Name: Ayub Buhiri
 County Receiver of Revenue

Date: 14th DEC2023



.....
 Name: Affan Mohammed
 Director Revenue

Date: 14th DEC2023

